

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2020, Fiscal Period 04**

**046 - Marengo County Schools**

| Description  | GENERAL               |                       |  | SPECIAL REVENUE       |                     |  |
|--|-----------------------|-----------------------|--|-----------------------|---------------------|--|
|  | Budget                | Actual                | VARIANCE<br>Favorable<br>(Unfavorable) | Budget                | Actual              | VARIANCE<br>Favorable<br>(Unfavorable) |
| <b>Revenues</b>  |                       |                       |  |                       |                     |  |
| State Sources  | \$7,426,142.00        | \$2,528,739.39        | (\$4,897,402.61)                       | \$0.00                | \$0.00              | \$0.00                                 |
| Federal Sources  | \$1,500.00            | \$120.00              | (\$1,380.00)                           | \$1,872,798.00        | \$567,919.88        | (\$1,304,878.12)                       |
| Local Sources  | \$2,380,880.00        | \$1,536,676.98        | (\$844,203.02)                         | \$283,067.00          | \$212,646.41        | (\$70,420.59)                          |
| Other Sources  | \$0.00                | \$0.00                | \$0.00                                 | \$9,000.00            | \$10,873.28         | \$1,873.28                             |
| <b>Total Revenues:</b>   | <b>\$9,808,522.00</b> | <b>\$4,065,536.37</b> | <b>(\$5,742,985.63)</b>                | <b>\$2,164,865.00</b> | <b>\$791,439.57</b> | <b>(\$1,373,425.43)</b>                |
| <b>Expenditures</b>  |                       |                       |  |                       |                     |  |
| Instructional Services   | \$4,902,785.00        | \$1,625,161.26        | \$3,277,623.74                         | \$806,616.81          | \$280,147.16        | \$526,469.65                           |
| Instructional Support Services   | \$1,575,726.00        | \$535,456.94          | \$1,040,269.06                         | \$534,920.19          | \$183,222.73        | \$351,697.46                           |
| Operation & Maintenance Services   | \$919,683.00          | \$226,717.98          | \$692,965.02                           | \$13,509.00           | \$1,099.70          | \$12,409.30                            |
| Auxiliary Services   | \$1,340,287.00        | \$385,109.26          | \$955,177.74                           | \$939,278.00          | \$326,177.80        | \$613,100.20                           |
| General Administrative Services  | \$647,202.00          | \$240,300.31          | \$406,901.69                           | \$71,745.00           | \$27,992.08         | \$43,752.92                            |
| Special Revenue Outlay   |                       |                       |  |                       |                     |  |
| General Service  | \$0.00                | \$0.00                | \$0.00                                 | \$0.00                | \$0.00              | \$0.00                                 |
| Other Expenditures   | \$460,570.00          | \$140,185.80          | \$320,384.20                           | \$81,022.00           | \$29,121.42         | \$51,900.58                            |
| <b>Total Expenditures:</b>   | <b>\$9,846,253.00</b> | <b>\$3,152,931.55</b> | <b>\$6,693,321.45</b>                  | <b>\$2,447,091.00</b> | <b>\$847,760.89</b> | <b>\$1,599,330.11</b>                  |
| <b>Other Financing Sources (Uses)</b>  |                       |                       |  |                       |                     |  |
| Other Financing Sources:   | \$111,801.00          | \$0.00                | (\$111,801.00)                         | \$371,719.00          | \$131,461.65        | (\$240,257.35)                         |
| Other Financing Uses:  | \$760,625.00          | \$110,170.65          | \$650,454.35                           | \$85,514.00           | \$25,731.94         | \$59,782.06                            |
| <b>Total Other Financing Sources (Uses):</b>   | <b>(\$648,824.00)</b> | <b>(\$110,170.65)</b> | <b>\$538,653.35</b>                    | <b>\$286,205.00</b>   | <b>\$105,729.71</b> | <b>(\$180,475.29)</b>                  |
| <b>Excess Revenues and Other Sources Over<br/>(Under) Expenditures and Other Uses:</b> | <b>(\$686,555.00)</b> | <b>\$802,434.17</b>   | <b>\$1,488,989.17</b>                  | <b>\$3,979.00</b>     | <b>\$49,408.39</b>  | <b>\$45,429.39</b>                     |
| <b>Beginning Fund Balance - Oct. 1:</b>  | <b>\$957,115.00</b>   | <b>\$718,917.69</b>   | <b>(\$238,197.31)</b>                  | <b>\$324,146.51</b>   | <b>\$350,980.10</b> | <b>\$26,833.59</b>                     |
| <b>Ending Fund Balance:</b>  | <b>\$270,560.00</b>   | <b>\$1,521,351.86</b> | <b>\$1,250,791.86</b>                  | <b>\$328,125.51</b>   | <b>\$400,388.49</b> | <b>\$72,262.98</b>                     |

Information in this report has been reconciled to the corresponding bank statements.